

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ARMSTRONG</div> <div>CITY OF <u>ARMSTRONG</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203200100000</div> <div>CITY OF ARMSTRONG</div> <div>519 6TH STREET</div> <div>ARMSTRONG, IA 50514</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		276,907		276,907	264,710
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		276,907		276,907	264,710
Delinquent property taxes		0		0	
TIF revenues		16,912		16,912	20,000
Other city taxes		144,477	0	144,477	148,972
Licenses and permits		2,052	0	2,052	500
Use of money and property		13,968	9	13,977	20,500
Intergovernmental		113,913	0	113,913	106,736
Charges for fees and service		54,273	415,814	470,087	430,000
Special assessments		0	0	0	
Miscellaneous		37,202	0	37,202	50,000
Other financing sources		75,150	48,705	123,855	85,889
Total revenues and other sources		734,854	464,528	1,199,382	1,127,307
Expenditures and Other Financing Uses					
Public safety		95,870	0	95,870	95,000
Public works		144,900	0	144,900	145,750
Health and social services		900	0	900	870
Culture and recreation		128,466	0	128,466	139,150
Community and economic development		74,368	0	74,368	85,054
General government		43,476	0	43,476	43,476
Debt service		107,514	0	107,514	74,510
Capital projects		0	0	0	0
Total governmental activities expenditures		595,494	0	595,494	583,810
Business type activities		0	361,555	361,555	350,000
Total ALL expenditures		595,494	361,555	957,049	933,810
Other financing uses, including transfers out		87,696	36,159	123,855	85,889
Total ALL expenditures/And other financing uses		683,190	397,714	1,080,904	1,019,699
Excess revenues and other sources over (Under) Expenditures/And other financing uses		51,664	66,814	118,478	107,608
Beginning fund balance July 1, 2014		71,798	-6,929	64,869	134,897
Ending fund balance June 30, 2015		123,462	59,885	183,347	242,505
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 265,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 101,305
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,891,826
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/30/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
			712	864-3535	
Signature of Mayor or other City official (Name and Title)			Date signed		
			9/25/2015		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF ARMSTRONG						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	<b>Section A - TAXES</b>											1		
2	<b>Taxes levied on property</b>	193,651	43,942					276,907			276,907	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	193,651	43,942					276,907		T01	276,907	4		
5	Delinquent property taxes							0		T01	0	5		
6	<b>Total property tax</b>	193,651	43,942				0	276,907			276,907	6		
7	<b>TIF revenues</b>			16,912				16,912		T01	16,912	7		
8	<b>Other city taxes</b>							0		T15	0	8		
9	Utility tax replacement excise taxes	57,057						57,057		T15	57,057	9		
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10		
11	Parimutuel wager tax							0		C30	0	11		
12	Gaming wager tax							0			0	12		
13	Mobile home tax	471	107		93			671		T19	671	13		
14	Hotel/motel tax							0		T19	0	14		
15	Other local option taxes		86,749					86,749		T09	86,749	15		
16	<b>TOTAL OTHER CITY TAXES</b>	57,528	86,856	0	93	0	0	144,477	0		144,477	16		
17	<b>Section B - LICENSES AND PERMITS</b>	2,052						2,052		T29	2,052	17		
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18		
19	Interest	439						439	9	U20	448	19		
20	Rents and royalties	2,830						2,830		U40	2,830	20		
21	Other miscellaneous use of money and property		10,699					10,699		U20	10,699	21		
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	3,269	10,699	0	0	0	0	13,968	9		13,977	22		
23	<b>Section D - INTERGOVERNMENTAL</b>											23		
24	<b>Federal grants and reimbursements</b>											24		
25	Federal grants	1,000						1,000		B89	1,000	25		
26	Community development block grants							0		B50	0	26		
27	Housing and urban development							0		B50	0	27		
28	Public assistance grants							0		B79	0	28		
29	Payment in lieu of taxes							0		B30	0	29		
30	<b>FEMA-STORM REIMBURSEMENT</b>	9,675						9,675			9,675	30		
31	<b>Total Federal grants and reimbursements</b>	10,675	0	0	0	0	0	10,675	0		10,675	31		
32												32		
33												33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		96,288					96,288		C46	96,288	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	96,288	0	0	0	0	96,288	0		96,288	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	4,450						4,450			4,450	63				
64	Library service							0		D89	0	64				
65	Township contributions	2,500						2,500		D89	2,500	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	6,950	0	0	0	0	0	6,950	0		6,950	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	17,625	96,288	0	0	0	0	113,913	0		113,913	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	10,999						10,999	111,840	A91	122,839	73				
74	Sewer	21,557						21,557	218,755	A8Ø	240,312	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	85,219	A81	85,219	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	10,075						10,075		A03	10,075	98				
99	Library charges	1,989						1,989		A89	1,989	99				
100	Park, recreation, and cultural charges	9,653						9,653		A61	9,653	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	54,273	0	0	0	0	0	54,273	415,814		470,087	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,597						2,597		U99	2,597	108				
109	Deposits and sales/fuel tax refunds	1,477						1,477		U99	1,477	109				
110	Sale of property and merchandise	8,320						8,320		U11	8,320	110				
111	Fines	2,750						2,750		U30	2,750	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	5,271						5,271			5,271	113				
114	Community Center, bar proceeds	16,787						16,787			16,787	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	37,202	0	0	0	0	0	37,202	0		37,202	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ARMSTRONG					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	365,600	237,785	16,912	39,407	0	0	659,704	415,823		1,075,527	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	18,171	20,820		36,159			75,150	48,705		123,855	127
128	Internal TIF loans and transfers in	0						0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	18,171	20,820	0	36,159	0	0	75,150	48,705		123,855	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	383,771	258,605	16,912	75,566	0	0	734,854	464,528		1,199,382	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	-2,038	-2,125	75,961	0	0	0	71,798	-6,929		64,869	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	381,733	256,480	92,873	75,566	0	0	806,652	457,599		1,264,251	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ARMSTRONG							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	75,865	20,005					95,870		E62	95,870	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation							0		E24	0	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	75,865	20,005	0	0	0	0	95,870			95,870	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	17,424	43,806					61,230		E44	61,230	42
43	Purchase of land and equipment	21,442	6,470					27,912		G44	27,912	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	22,812						22,812		E44	22,812	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		17,017					17,017		E44	17,017	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	15,929						15,929		E89	15,929	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	77,607	67,293	0	0	0	0	144,900			144,900	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ARMSTRONG							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	700						700		E79	700	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	200						200		E32	200	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	900	0	0	0	0	0	900			900	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	24,363	2,071					26,434		E52	26,434	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	11,656						11,656		E61	11,656	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	48,850	1,612					50,462		E61	50,462	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	13,674						13,674		E03	13,674	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	24,505						24,505		E61	24,505	135				
136	Other culture and recreation		1,735					1,735		E61	1,735	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	123,048	5,418	0	0	0	0	128,466			128,466	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		63,355					63,355		E89	63,355	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	1,013						1,013		E50	1,013	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			10,000				10,000		E89	10,000	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,013	63,355	10,000	0	0	0	74,368			74,368	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ARMSTRONG						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	3,670	281					3,951		E29	3,951	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,092	2,559					14,651		E23	14,651	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,047						1,047		E25	1,047	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,783						3,783		E31	3,783	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	8,100						8,100		E89	8,100	171
172	Other general government — Current operation	11,944						11,944		E89	11,944	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	40,636	2,840	0	0	0	0	43,476			43,476	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	AQUATIC CENTER				38,355			38,355			38,355	178
179	SEWER IMPROVEMENT				36,159			36,159			36,159	179
180	<b>GENERAL EXPENSES LOAN REPAYMENT</b>	33,000						33,000			33,000	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	33,000	0	0	74,514	0	0	107,514			107,514	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	352,069	158,911	10,000	74,514	0	0	595,494			595,494	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								129,448	E91	129,448	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							123,457	E80		123,457	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							108,650	E81		108,650	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ARMSTRONG		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES	361,555										251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	352,069	158,911	10,000	74,514	0	0	595,494	361,555		957,049	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	80,250	7,446					87,696	36,159	NE	123,855	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	80,250	7,446	0	0	0	0	87,696	36,159		123,855	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	432,319	166,357	10,000	74,514	0	0	683,190	397,714		1,080,904	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-50,586	90,123	82,873	1,052			123,462			123,462	267
268	Total Governmental	-50,586	90,123	82,873	1,052	0	0	123,462			123,462	268
269	Proprietary								59,885		59,885	269
270	Total ending fund balance June 30, 2015	-50,586	90,123	82,873	1,052	0	0	123,462	59,885		183,347	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	381,733	256,480	92,873	75,566	0	0	806,652	457,599		1,264,251	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ARMSTRONG

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

205,159

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 35,000	29U	39U 35,000	49U	49U	49U	49U	189 1,159
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. AQUATIC CENTER	19U 290,000	29U	39U 25,000	49U 265,000	49U	49U	49U	189 13,355
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	325,000	0	60,000	265,000	0	0	0	14,514

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

124,860

Outstanding as of JUNE 30, 2015

64V \$

101,305

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

37,836,522

x .05 = \$

1,891,826

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$ 40,647	\$		142,700	183,347

REMARKS

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Continued on next page

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